



Vocational education institution  
**Avicenna International Community College Ltd.**

Vocational Education Program  
**Accounting**

**Head of Program: Marika Kajaia**

Contact information: 5 93 42 47 34; [mqajaia@mail.ru](mailto:mqajaia@mail.ru)

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**I. Name of the program - accounting**

**II. Registration number- 04114-P**

**III. Vocational Qualifications to be awarded - Professional qualifications of Fifth Level in accounting**

**IV. Prerequisite for admission to the program: Full general education**

**V. Graduate Employment Opportunities:**

After completion of the program, the person with V level of qualification in accounting can be employed as main accountants, accountant assistants, calculation accountants in private and public agencies, NGOs, accounting and finance offices, auditor and consulting companies. Self-employment is possible through private professional practice.

**VI. Goal of the program:**

The program aims to prepare a qualified staff who will be able to take part in planning, organizing of accounting policies of entrepreneurial, non-entrepreneurial, state organization / institution or person; inspection and analysis of financial accounting reports and records to ensure their compliance with the established legislation and standards. Perform accounting entries; conclude and submit the tax declarations in the prescribed manner; Ensures transfers of tax liabilities in the state budget; he/she will also be able to make financial statements, initial accounting and various financial documentation for external and internal users.

**VII. Learning Outcomes:**

After completion of the program, the person can:

- Development of accounting policies;
  - Filling and validating work forms (accounting documents).;
  - Performing accounting operations;
  - Filing and sending declarations;
  - Prepare financial accounting;
  - Performing accounting according to some types of economic activity;
  - Control of the accounting of the economic subject;
  - Managing accounting;
- Perform economic analysis.

**VIII. The volume and duration of the program:**

**For the people who have not proven the competence in the Georgian language**

**Volume: 129 credits**

**Duration: 86 studying month**

**For the people who have proven the competence in the Georgian language**

**Volume: 99 credits**

**Duration: 66 studying month**

#### **IX. Structure and modules**

For the people who have not proven the competence in the Georgian language, it is mandatory to pass the Georgian language modules A2 and B1. Training of professional educational programs for these individuals starts with the modules of Georgian language

<b>Compulsory general modules</b>		<b>Compulsory professional modules</b>	
<b>Name</b>	<b>Credit</b>	<b>Name</b>	<b>Credit</b>
<b>Information literacy 2</b>	<b>3</b>	<b>Introductory practice - accounting</b>	<b>2</b>
<b>Entrepreneurship 3</b>	<b>3</b>	<b>Practical project - Preparing accounting and tax reporting</b>	<b>6</b>
<b>English language</b>	<b>5</b>	<b>Fundamentals of accounting</b>	<b>7</b>
<b>Georgian language A2</b>	<b>15</b>	<b>Production of basic and primary accounting</b>	<b>3</b>

		<b>documents</b>	
<b>Georgian language B1</b>	15	<b>Creation of accounting database</b>	9
		<b>Work in Computer Accounting Program</b>	5
		<b>Tax Declaration</b>	4
		<b>Obligations towards State Budget</b>	4
		<b>Inventory</b>	2
		<b>Make financial statements</b>	8
		<b>Manufacturing of accounting according to the type of economic activity</b>	12
		<b>Managing Accounting</b>	8
		<b>Ms Excel</b>	6
		<b>Business English</b>	5
		<b>Fundamentals of audit</b>	2

		<b>Economic analysis</b>	<b>5</b>
<b>Total</b>	<b>41</b>	<b>Total</b>	<b>88</b>

For those who have proven the competence in the Georgian language

<b>Compulsory general modules</b>		<b>Compulsory professional modules</b>	
<b>Name</b>	<b>Credit</b>	<b>Name</b>	<b>Credit</b>
<b>Information literacy 2</b>	<b>3</b>	<b>Introductory practice - accounting</b>	<b>2</b>
<b>Entrepreneurship 3</b>	<b>3</b>	<b>Practical project - Preparing accounting and tax reporting</b>	<b>6</b>
<b>English language</b>	<b>5</b>	<b>Fundamentals of accounting</b>	<b>7</b>
		<b>Production of basic and primary accounting documents</b>	<b>3</b>
		<b>Creation of accounting database</b>	<b>9</b>
		<b>Work in Computer Accounting Program</b>	<b>5</b>

		<b>Tax Declaration</b>	4
		<b>Obligations towards State Budget</b>	4
		<b>Inventory</b>	2
		<b>Make financial statements</b>	8
		<b>Manufacturing of accounting according to the type of economic activity</b>	12
		<b>Managing Accounting</b>	8
		<b>Ms Excel</b>	6
		<b>Business English</b>	5
		<b>Fundamentals of audit</b>	2
		<b>Economic analysis</b>	5
<b>Total</b>	<b>41</b>	<b>Total</b>	<b>88</b>

## **X. Confirmation of achievement of learning outcomes and crediting:**

Credit is awarded based on the confirmation of the learning outcome.

Achieve the learning outcome is possible by:

- a) Recognizing the learning outcomes achieved in the pre-formal education (passing);
- b) Confirmation of the learning outcomes achieved through informal education in accordance with the rules established by the Minister of Education and Science;
- c) Confirmation of learning outcomes through evaluation.

There is a developing and definitive assessment.

Developing assessment can be achieved using the scores and passing principles.

The definitive assessment encompasses the use of the system based on the principles of the passing (based on the competences) and follows the following two types of assessment:

- a) Learning outcome has been confirmed;
- b) Learning outcome has not been confirmed.

In case of receiving a negative result in determining assessment, a vocational student is entitled to request additional assessment of the results. Appraisal method / methods in the form of recommendations are given in modules.

## **XI. Granting Vocational qualification:**

Granting the vocational qualification is the prerogative of Avicenna International Community College Ltd. In order to maintain vocational qualification, vocational students should obtain credits provided by the modules specified in the Vocational Education Program. The additional condition for granting qualification is to pass a qualification exam.

## **XII. For training of vocational students with Special Educational Needs (SEN) and disabilities (disabled):**

For the purpose of ensuring the involvement of persons with disabilities and special education needs in the professional education program, such persons will be allowed on modules without overcoming the prerequisite / prerequisites of the module.

The credits determined by the vocational education program are assigned to the person only if the results are confirmed, while the qualification - in accordance with the XI paragraph.

## **Mandatory general modules:**

**Annex 1.** Module "Information Literacy 2"

**Annex 2.** Module "Entrepreneurship 3"

**Annex 3.** Module "English Language"

**Compulsory professional modules:**

**Annex 4.** Module "Introductory Practice - accounting "

**Annex 5.** Module " **Practical project - Preparing accounting and tax reporting**"

**Annex 6.** Module " **Fundamentals of accounting** "

**Annex 7.** Module " **Production of basic and primary accounting documents** "

**Annex 8.** Module " **Creation of accounting database** "

**Annex 9.** Module " **Work in Computer Accounting Program** "

**Annex 10.** Module " **Tax Declaration** "

**Annex 11.** Module " **Obligations towards State Budget** "

**Annex 12.** Module " **Inventory** "

**Annex 13.** Module " **Make financial statements** "

**Annex 14.** Module " **Manufacturing of accounting according to the type of economic activity** "

**Annex 15.** Module " **Managing Accounting** "

**Annex 16.** Module " **Ms Excel** "

**Annex 17.** Module " **Business English** "

**Annex 18.** Module " **Fundamentals of audit** "

**Annex 19.** Module " **Economic analysis** "

**Annex 20.** Module "Georgian Language A2"

**Annex 21.** Module "Georgian Language B1"

**Annex 22.** Curriculum

**Annex 23.** Program implementing staff

**Annex 24.** Accounting - inventory